

Free State: Letsemeng(FS161) - Table A1 Budget Summary for 4th Quarter ended 30 June 2010

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Description	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands										
Financial Performance										
Property rates	-	-	3 472	3 314	3 314	3 314	3 413	4 642	4 930	5 221
Service charges	-	-	23 806	24 052	24 550	24 550	25 717	25 283	27 918	30 892
Investment revenue	-	-	-	11	-	-	1 298	-	-	-
Transfers recognised - operational	-	-	26 475	23 776	33 448	33 448	32 576	42 587	48 023	52 926
Other own revenue	-	-	2 317	11 422	3 115	3 115	5 978	8 042	9 485	11 232
Total Revenue (excluding capital transfers and contributions)	-	-	56 070	62 575	64 427	64 427	68 982	80 554	90 355	100 271
Employee costs	-	-	16 055	18 784	(20 535)	(20 535)	21 566	21 066	22 366	23 692
Remuneration of councillors	-	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment	-	-	5 636	1 634	(1 230)	(1 230)	-	-	-	-
Finance charges	-	-	15	459	(12)	(12)	-	-	-	-
Materials and bulk purchases	-	-	7 803	10 512	(12 412)	(12 412)	7 498	13 485	17 534	22 851
Transfers and grants	-	-	-	800	-	-	-	300	338	374
Other expenditure	-	-	28 347	30 404	(41 889)	(41 889)	24 370	58 018	63 195	67 205
Total Expenditure	-	-	57 856	62 593	(76 078)	(76 078)	53 435	92 869	103 434	114 121
Surplus/(Deficit)	-	-	(1 786)	(19)	140 505	140 505	15 547	(12 315)	(13 079)	(13 850)
Transfers recognised - capital	-	-	-	19	-	-	10	-	-	-
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	-	(1 786)	-	140 505	140 505	15 557	(12 315)	(13 079)	(13 850)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	-	-	(1 786)	-	140 505	140 505	15 557	(12 315)	(13 079)	(13 850)
Capital expenditure & funds sources										
Capital expenditure	-	-	34 250	23 577	21 428	21 428	23 635	15 141	18 210	2 000
Transfers recognised - capital	-	-	29 197	16 337	20 924	20 924	23 606	14 381	18 210	2 000
Public contributions & donations	-	-	5 053	-	504	504	29	760	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	7 240	-	-	-	-	-	-
Total sources of capital funds	-	-	34 250	23 577	21 428	21 428	23 635	15 141	18 210	2 000
Financial position										
Total current assets	-	-	5 108	-	18 895	18 895	-	-	-	-
Total non current assets	-	-	135 021	-	146 778	146 778	-	-	-	-
Total current liabilities	-	-	39 711	-	25 464	25 464	-	-	-	-
Total non current liabilities	-	-	8	-	1 923	1 923	-	-	-	-
Community wealth/Equity	-	-	100 409	-	138 286	138 286	-	-	-	-
Cash flows										
Net cash from (used) operating	-	-	-	65 095	65 095	65 095	27 184	-	-	-
Net cash from (used) investing	-	-	-	(18 030)	(18 030)	(18 030)	(24 186)	-	-	-
Net cash from (used) financing	-	-	-	(214)	(214)	(214)	15	-	-	-
Cash/cash equivalents at the year end	-	-	-	46 852	46 852	46 852	1 396	(4 552)	(4 552)	(4 552)
Cash backing/surplus reconciliation										
Cash and investments available	-	-	(1 516)	-	(1 015)	(1 015)	-	-	-	-
Application of cash and investments	-	-	11 211	-	(18 013)	(18 013)	-	-	-	-
Balance - surplus (shortfall)	-	-	(12 727)	-	16 998	16 998	-	-	-	-
Asset management										
Asset register summary (WDV)	-	-	34 250	23 577	21 428	21 428	23 635	15 141	18 210	2 000
Depreciation & asset impairment	-	-	5 636	1 634	(1 230)	(1 230)	-	-	-	-
Renewal of Existing Assets	-	-	-	1 070	6 812	6 812	-	-	-	-
Repairs and Maintenance	-	-	-	-	-	-	-	-	-	-
Free services										
Cost of Free Basic Services provided	8 499	9 871	11 530	13 232	13 232	13 232	13 232	14 910	16 884	19 710
Revenue cost of free services provided	10 435	12 093	13 791	14 256	14 256	14 256	14 256	15 150	18 039	21 341
Households below minimum service level										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-

Free State: Letsemeng(FS161) - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification) for 4th Quarter ended 30 June 2010

Standard Classification Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands	1									
Revenue - Standard										
<i>Governance and Administration</i>		-	-	9 441	7 198	8 377	8 377	10 094	10 978	11 626
Executive & Council				630	587	587	587	653	737	815
Budget & Treasury Office				4 219	5 706	3 671	3 671	3 795	4 200	4 375
Corporate Services				4 591	905	4 119	4 119	5 645	6 042	6 436
<i>Community and Public Safety</i>		-	-	1 313	2 272	2 276	2 276	2 269	2 540	2 796
Community & Social Services				764	1 006	1 006	1 006	787	884	976
Sport And Recreation					528	528	528	628	708	783
Public Safety				479	653	657	657	764	852	936
Housing				71	85	85	85	90	96	101
Health										
<i>Economic and Environmental Services</i>		-	-	9	73	20	20	21	11	11
Planning and Development					63					
Road Transport				9	10	20	20	21	11	11
Environmental Protection										
<i>Trading Services</i>		-	-	45 306	53 051	53 755	53 755	68 170	76 826	85 837
Electricity				10 238	19 465	20 219	20 219	24 822	29 165	34 038
Water				13 122	12 366	12 361	12 361	16 625	18 279	19 865
Waste Water Management				10 932	10 262	10 262	10 262	13 489	14 829	16 114
Waste Management				11 014	10 958	10 913	10 913	13 235	14 554	15 820
<i>Other</i>	4			2						
Total Revenue - Standard	2	-	-	56 070	62 593	64 427	64 427	80 554	90 355	100 271
Expenditure - Standard										
<i>Governance and Administration</i>		-	-	15 380	7 807	(22 810)	(22 810)	22 007	22 580	22 423
Executive & Council				2 298	2 132	(2 915)	(2 915)	2 711	2 874	3 049
Budget & Treasury Office				6 351	4 551	(11 459)	(11 459)	11 467	11 747	11 170
Corporate Services				6 730	1 124	(8 436)	(8 436)	7 829	7 959	8 204
<i>Community and Public Safety</i>		-	-	2 415	3 404	(2 504)	(2 504)	2 076	2 946	3 201
Community & Social Services				1 673	1 848	(1 900)	(1 900)	1 431	1 544	1 669
Sport And Recreation				347	413	(367)	(367)	383	417	456
Public Safety				13	709				708	783
Housing					100	(3)	(3)	3	3	3
Health				382	334	(234)	(234)	259	274	290
<i>Economic and Environmental Services</i>		-	-	6 986	18 340	(10 178)	(10 178)	10 880	11 545	12 246
Planning and Development				2 215	2 816	(1 957)	(1 957)	2 077	2 219	2 370
Road Transport				4 771	15 525	(8 221)	(8 221)	8 803	9 326	9 876
Environmental Protection										
<i>Trading Services</i>		-	-	33 076	33 042	(40 586)	(40 586)	57 906	66 363	76 251
Electricity				9 936	13 702	(16 668)	(16 668)	24 431	29 158	35 161
Water				9 182	8 851	(10 155)	(10 155)	13 639	15 498	17 451
Waste Water Management				7 597	5 250	(6 574)	(6 574)	9 444	10 686	11 968
Waste Management				6 361	5 239	(7 189)	(7 189)	10 393	11 021	11 671
<i>Other</i>	4									
Total Expenditure - Standard	3	-	-	57 856	62 593	(76 078)	(76 078)	92 869	103 434	114 121
Surplus/(Deficit) for the year		-	-	(1 786)	-	140 505	140 505	(12 315)	(13 079)	(13 850)

References:

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
2. Total Revenue by standard classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)
3. Total Expenditure by Standard Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)
4. All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abattoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

Free State: Letsemeng(FS161) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2010

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands	1										
Revenue By Source											
Property rates	2	-	-	3 472	3 314	3 314	3 314	3 413	4 642	4 930	5 221
Property rates - penalties and collection charges		-	-	-	-	0	0	-	-	-	-
Service charges - electricity revenue	2	-	-	8 662	9 965	10 465	10 465	10 707	6 756	8 243	10 056
Service charges - water revenue	2	-	-	5 917	4 908	4 908	4 908	5 302	7 114	7 555	8 001
Service charges - sanitation revenue	2	-	-	4 694	4 237	4 237	4 237	5 361	5 799	6 159	6 522
Service charges - refuse revenue	2	-	-	4 533	4 942	4 940	4 940	4 331	5 613	5 961	6 313
Service charges - other		-	-	-	-	-	-	15	-	-	-
Rental of facilities and equipment		-	-	370	491	331	331	358	350	360	382
Interest earned - external investments		-	-	-	11	-	-	1 298	-	-	-
Interest earned - outstanding debtors		-	-	1 497	-	1 210	1 210	146	1 279	1 359	1 439
Dividends received		-	-	13	-	20	20	9	21	22	24
Fines		-	-	123	123	122	122	103	142	150	159
Licences and permits		-	-	1	2	25	25	11	27	29	30
Agency services		-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational		-	-	26 475	23 776	33 448	33 448	32 576	42 587	48 023	52 926
Other own revenue	2	-	-	312	10 805	1 393	1 393	5 351	6 213	7 553	9 187
Gains on disposal of PPE		-	-	-	-	12	12	-	10	11	11
Total Revenue (excl. capital transfers and contributions)		-	-	56 070	62 575	64 427	64 427	68 982	80 554	90 355	100 271
Expenditure By Type											
Employee related costs	2	-	-	16 055	18 784	(20 535)	(20 535)	21 566	21 066	22 366	23 692
Remuneration of councillors		-	-	-	-	-	-	-	-	-	-
Debt impairment	3	-	-	-	2 661	-	-	-	1 421	1 509	1 598
Depreciation and asset impairment	2	-	-	5 636	1 634	(1 230)	(1 230)	-	-	-	-
Finance charges		-	-	15	459	(12)	(12)	-	-	-	-
Bulk purchases	2	-	-	7 803	10 512	(12 412)	(12 412)	7 498	13 485	17 534	22 851
Other Materials	8	-	-	-	-	-	-	-	-	-	-
Contract services		-	-	-	-	-	-	26	-	-	-
Transfers and grants		-	-	-	800	-	-	-	300	338	374
Other expenditure	4,5	-	-	28 347	27 743	(41 889)	(41 889)	24 345	56 597	61 686	65 607
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-
Total Expenditure		-	-	57 856	62 593	(76 078)	(76 078)	53 435	92 869	103 434	114 121
Surplus/(Deficit)		-	-	(1 786)	(19)	140 505	140 505	15 547	(12 315)	(13 079)	(13 850)
Transfers recognised - capital		-	-	-	19	-	-	10	-	-	-
Contributions recognised - capital	6	-	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions		-	-	(1 786)	-	140 505	140 505	15 557	(12 315)	(13 079)	(13 850)
Taxation		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		-	-	(1 786)	-	140 505	140 505	15 557	(12 315)	(13 079)	(13 850)
Attributable to minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		-	-	(1 786)	-	140 505	140 505	15 557	(12 315)	(13 079)	(13 850)
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		-	-	(1 786)	-	140 505	140 505	15 557	(12 315)	(13 079)	(13 850)

References

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

Free State: Letsemeng(FS161) - Table A5 Budgeted capital Expenditure by Standard Classification and Funding for 4th Quarter ended 30 June 2010

Table 10: Budgeted Capital Expenditure by Standard Classification and Funding for 2010/11 Medium Term Revenue & Expenditure Framework											
Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
R thousands	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
Capital Expenditure - Standard											
<i>Governance and Administration</i>		-	-	34 250	-	504	504	491	-	718	-
Executive & Council										718	
Budget & Treasury Office											
Corporate Services				34 250		504	504	491			
<i>Community and Public Safety</i>		-	-	-	2 836	2 812	2 812	-	2 132	3 100	-
Community & Social Services										3 100	
Sport And Recreation						2 812	2 812		2 132		
Public Safety					101						
Housing					2 736						
Health											
<i>Economic and Environmental Services</i>		-	-	-	804	1 792	1 792	4 104	3 225	8 957	2 000
Planning and Development					504	1 792	1 792				
Road Transport					300			4 104	3 225	8 957	2 000
Environmental Protection											
<i>Trading Services</i>		-	-	-	19 937	16 320	16 320	19 039	9 784	4 525	-
Electricity					1 515	815	815	526	760		
Water					3 779	2 500	2 500	901	2 992	2 115	
Waste Water Management					14 643	13 004	13 004	17 611	6 032		
Waste Management										2 410	
<i>Other</i>										910	
Total Capital Expenditure - Standard	3	-	-	34 250	23 577	21 428	21 428	23 635	15 141	18 210	2 000
Funded by:											
National Government				29 197	16 337	20 924	20 924	23 606	14 381	18 210	2 000
Provincial Government											
District Municipality											
Other transfers and grants											
Transfers recognised - capital	4	-	-	29 197	16 337	20 924	20 924	23 606	14 381	18 210	2 000
Public contributions and donations	5			5 053		504	504	29	760		
Borrowing	6										
Internally generated funds					7 240						
Total Capital Funding	7	-	-	34 250	23 577	21 428	21 428	23 635	15 141	18 210	2 000

References

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
3. Capital expenditure by standard classification must reconcile to the appropriations by vote
4. Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)
5. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17
7. Total Capital Funding must balance with Total Capital Expenditure
8. Include any capitalised interest (MFMA section 46) as part of relevant capital budget

Free State: Letsemeng(FS161) - Table A6 Budgeted Financial Position for 4th Quarter ended 30 June 2010

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands											
ASSETS											
Current assets											
Cash				21		1 701	1 701				
Call investment deposits	1										
Consumer debtors	1			3 435		16 146	16 146				
Other debtors				1 259		1 048	1 048				
Current portion of long-term receivables				392		1	1				
Inventory	2										
Total current assets		-	-	5 108	-	18 895	18 895	-	-	-	-
Non current assets											
Long-term receivables				33		8	8				
Investments				41		73	73				
Investment property											
Investment in Associate											
Property, plant and equipment	3			134 947		146 697	146 697				
Agricultural											
Biological											
Intangible											
Other non-current assets											
Total non current assets		-	-	135 021	-	146 778	146 778	-	-	-	-
TOTAL ASSETS		-	-	140 129	-	165 673	165 673	-	-	-	-
LIABILITIES											
Current liabilities											
Bank overdraft	1			1 578		2 789	2 789				
Borrowing	4			2		894	894				
Consumer deposits				510		668	668				
Trade and other payables	4			12 470		21 113	21 113				
Provisions				25 150							
Total current liabilities		-	-	39 711	-	25 464	25 464	-	-	-	-
Non current liabilities											
Borrowing				8							
Provisions						1 923	1 923				
Total non current liabilities		-	-	8	-	1 923	1 923	-	-	-	-
TOTAL LIABILITIES		-	-	39 720	-	27 387	27 387	-	-	-	-
NET ASSETS	5	-	-	100 409	-	138 286	138 286	-	-	-	-
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)				37 665		138 286	138 286				
Reserves	4			62 744							
Minorities interests											
TOTAL COMMUNITY WEALTH/EQUITY	5	-	-	100 409	-	138 286	138 286	-	-	-	-

References

1. Detail to be provided in Table SA3
2. Include completed low cost housing to be transferred to beneficiaries within 12 months
3. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements)
4. Detail to be provided in Table SA3. Includes reserves to be funded by statute.
5. Net assets must balance with Total Community Wealth/Equity

Free State: Letsemeng(FS161) - Table A7 Budgeted Cash Flows for 4th Quarter ended 30 June 2010

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Ratepayers and other					98 626	98 626	98 626	25 445	926 005		
Government - operating	1				39 537	39 537	39 537	53 969	40 637		
Government - capital	1										
Interest											
Dividends											
Payments											
Suppliers and employees					(28 503)	(28 503)	(28 503)	(21 730)	(913 222)		
Finance charges					(31 368)	(31 368)	(31 368)	(30 499)	(53 420)		
Transfers and grants	1				(13 197)	(13 197)	(13 197)				
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	-	-	65 095	65 095	65 095	27 184	-	-	-
CASH FLOW FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE											
Decrease in non-current debtors											
Decrease in other non-current receivables											
Decrease (increase) in non-current investments					1 592	1 592	1 592	(2 392)			
Payments											
Capital assets					(19 621)	(19 621)	(19 621)	(21 794)			
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	-	-	(18 030)	(18 030)	(18 030)	(24 186)	-	-	-
CASH FLOW FROM FINANCING ACTIVITIES											
Receipts											
Short term loans											
Borrowing long term/refinancing											
Increase (decrease) in consumer deposits								64			
Payments											
Repayment of borrowing					(214)	(214)	(214)	(49)			
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	(214)	(214)	(214)	15	-	-	-
NET INCREASE/(DECREASE) IN CASH HELD											
Cash/cash equivalents at the year begin:	2				46 852	46 852	46 852	3 013	-	-	-
Cash/cash equivalents at the year end:	2				46 852	46 852	46 852	(1 618)	(4 552)	(4 552)	(4 552)
					46 852	46 852	46 852	1 396	(4 552)	(4 552)	(4 552)

References

1. Local/District municipalities to include transfers from/to District/Local Municipalities
2. Cash equivalents includes investments with maturities of 3 months or less

Free State: Letsemeng(FS161) - Table A9 Asset Management for 4th Quarter ended 30 June 2010

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands										
CAPITAL EXPENDITURE										
Total New Assets	1	-	-	34 250	22 507	14 616	14 616	15 141	18 210	2 000
Infrastructure - Road Transport				15 400		1 000	1 000	3 225	8 957	2 000
Infrastructure - Electricity				1 800	815	815	815			
Infrastructure - Water				6 664	3 779	2 698	2 698	2 992	2 115	
Infrastructure - Sanitation					13 572	9 598	9 598	6 032		
Infrastructure - Other				3 333	3 940	504	504	760	1 628	
Infrastructure		-	-	27 197	22 106	14 616	14 616	13 009	12 700	2 000
Community				7 053				2 132	5 510	
Heritage assets										
Investment properties										
Other assets	6				401					
Agricultural assets										
Biological assets										
Intangibles										
Total Renewal of Existing Assets	2	-	-	-	1 070	6 812	6 812	-	-	-
Infrastructure - Road Transport						3 406	3 406			
Infrastructure - Electricity										
Infrastructure - Water										
Infrastructure - Sanitation					1 070	670	670			
Infrastructure - Other						2 736	2 736			
Infrastructure		-	-	-	1 070	6 812	6 812	-	-	-
Community										
Heritage assets										
Investment properties										
Other assets	6									
Agricultural assets										
Biological assets										
Intangibles										
Total Capital Expenditure	4									
Infrastructure - Road Transport		-	-	15 400	-	4 406	4 406	3 225	8 957	2 000
Infrastructure - Electricity		-	-	1 800	815	815	815	-	-	-
Infrastructure - Water		-	-	6 664	3 779	2 698	2 698	2 992	2 115	-
Infrastructure - Sanitation		-	-	-	14 643	10 269	10 269	6 032	-	-
Infrastructure - Other		-	-	3 333	3 940	3 240	3 240	760	1 628	-
Infrastructure		-	-	27 197	23 176	21 428	21 428	13 009	12 700	2 000
Community		-	-	7 053	-	-	-	2 132	5 510	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	-	-	-	401	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset Class		-	-	34 250	23 577	21 428	21 428	15 141	18 210	2 000
ASSET REGISTER SUMMARY - PPE (WDV)										
Infrastructure - Road Transport	5			15 400		4 406	4 406	3 225	8 957	2 000
Infrastructure - Electricity				1 800	815	815	815			
Infrastructure - Water				6 664	3 779	2 698	2 698	2 992	2 115	
Infrastructure - Sanitation					14 643	10 269	10 269	6 032		
Infrastructure - Other				3 333	3 940	3 240	3 240	760	1 628	
Infrastructure		-	-	27 197	23 176	21 428	21 428	13 009	12 700	2 000
Community				7 053				2 132	5 510	
Heritage assets										
Investment properties										
Other assets	6				401					
Agricultural assets										
Biological assets										
Intangibles										
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)		-	-	34 250	23 577	21 428	21 428	15 141	18 210	2 000
EXPENDITURE OTHER ITEMS										
Depreciation and asset impairment	3			5 636	1 634	(1 230)	(1 230)			
Repairs and Maintenance by Asset Class		-	-	-	-	-	-	-	-	-
Infrastructure - Road Transport										
Infrastructure - Electricity										
Infrastructure - Water										
Infrastructure - Sanitation										
Infrastructure - Other										
Infrastructure		-	-	-	-	-	-	-	-	-
Community										
Heritage assets										
Investment properties										
Other assets	6,7									
TOTAL EXPENDITURE OTHER ITEMS		-	-	5 636	1 634	(1 230)	(1 230)	-	-	-
% of capital exp on renewal of assets		0.0%	0.0%	0.0%	4.8%	46.6%	46.6%	0.0%	0.0%	0.0%
Renewal of Existing Assets as % of deprecn		0.0%	0.0%	0.0%	65.5%	-553.8%	-553.8%	0.0%	0.0%	0.0%
R&M as a % of PPE		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Renewal and R&M as a % of PPE		0.0%	0.0%	0.0%	5.0%	32.0%	32.0%	0.0%	0.0%	0.0%

References

1. Detail of new assets provided in Table SA34a
2. Detail of renewal of existing assets provided in Table SA34b
3. Detail of Repairs and Maintenance by Asset Class provided in Table SA34c
4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure

- 5. Must reconcile to 'Budgeted Financial Position' (written down value)
- 6. Donated/contributed and assets funded by finance leases to be allocated to the respective category
- 7. Including repairs and maintenance to agricultural, biological and intangible assets

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands										
Household service targets	1									
<u>Water:</u>										
Piped water inside dwelling		8	8	8	8	8	8	8	8	8
Piped water inside yard (but not in dwelling)										
Using public tap (at least min.service level)	2									
Other water supply (at least min.service level)	4									
<i>Minimum Service Level and Above sub-total</i>										
Using public tap (< min.service level)	3									
Other water supply (< min.service level)	4									
No water supply										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	8	8	8	8	8	8	8	8	8
<u>Sanitation/sewerage:</u>										
Flush toilet (connected to sewerage)		8	8	8	8	8	8	8	8	8
Flush toilet (with septic tank)										
Chemical toilet										
Pit toilet (ventilated)										
Other toilet provisions (> min.service level)										
<i>Minimum Service Level and Above sub-total</i>		8	8	8	8	8	8	8	8	8
Bucket toilet										
Other toilet provisions (< min.service level)										
No toilet provisions										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	8	8	8	8	8	8	8	8	8
<u>Energy:</u>										
Electricity (at least min.service level)		0	0	0	0	0		0	0	0
Electricity - prepaid (min.service level)	7	8	8	8	8	8	8	8	8	8
<i>Minimum Service Level and Above sub-total</i>		8	8	8	8	8	8	8	8	8
Electricity (< min.service level)										
Electricity - prepaid (< min. service level)										
Other energy sources										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	8	8	8	8	8	8	8	8	8
<u>Refuse:</u>										
Removed at least once a week		8	8	8	8	8	8	8	8	8
<i>Minimum Service Level and Above sub-total</i>		8	8	8	8	8	8	8	8	8
Removed less frequently than once a week										
Using communal refuse dump										
Using own refuse dump										
Other rubbish disposal										
No rubbish disposal										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	8	8	8	8	8	8	8	8	8
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		8	8	8	8	8	8	8	8	8
Sanitation (free minimum level service)		4	4	5	5	5	5	5	5	5
Electricity/other energy (50kwh per household per month)		4	4	5	5	5	5	5	5	5
Refuse (removed at least once a week)		4	4	5	5	5	5	5	5	5
Cost of Free Basic Services provided	8									
Water (6 kilolitres per household per month)		2 606	2 817	3 159	3 476	3 476	3 476	3 894	4 208	4 631
Sanitation (free sanitation service)		2 357	2 780	3 105	3 501	3 501	3 501	3 859	4 298	4 967
Electricity/other energy (50kwh per household per month)		1 180	1 495	2 161	2 754	2 754	2 754	3 298	4 081	5 145
Refuse (removed once a week)		2 357	2 780	3 105	3 501	3 501	3 501	3 859	4 298	4 967
Total cost of FBS provided (minimum social package)		8 499	9 871	11 530	13 232	13 232	13 232	14 910	16 884	19 710
Highest level of free service provided										
Property rates (value threshold)		30 000	30 000	30 000	30 000	30 000	30 000	30 000	30 000	30 000
Water (kilolitres per household per month)		6	6	6	6	6	6	6	6	6
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)		49	52	56	62	62	62	67	72	80
Electricity (kwh per household per month)		50	50	50	50	50	50	50	50	50
Refuse (average litres per week)		30	30	30	30	30	30	30	30	30
Revenue cost of free services provided	9									
Property rates (R15 000 threshold rebate)		1 435	1 693	1 891	556	556	556		639	741
Property rates (other exemptions, reductions and rebates)										
Water		2 800	3 000	3 300	3 700	3 700	3 700	4 000	4 500	5 200
Sanitation		2 500	2 900	3 200	3 600	3 600	3 600	3 900	4 400	5 100
Electricity/other energy		1 200	1 600	2 200	2 800	2 800	2 800	3 350	4 100	5 200
Refuse		2 500	2 900	3 200	3 600	3 600	3 600	3 900	4 400	5 100
Municipal Housing - rental rebates										
Housing - top structure subsidies										
Other										
Total revenue cost of free services provided (total social package)	6	10 435	12 093	13 791	14 256	14 256	14 256	15 150	18 039	21 341

References

1. Include services provided by another entity: e.g. Eskom
2. Stand distance <= 200m from dwelling
3. Stand distance > 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Show number of households receiving at least these levels of services completely free
8. Must reflect the cost to the municipality of providing the Free Basic Service
9. Reflect the cost to the municipality in terms of 'revenue foregone' of providing free services (note this will not equal 'Revenue Foregone' on SA1)